

Form F-66 (IA-2) (5-8-2013)					
<div>STATE OF IOWA</div> <div>2013</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2013</div> <div>CITY OF <u>STUART</u>, IOWA</div> <div>DUE: December 1, 2013</div>		<div>16203900800000</div> <div>CLERK</div> <div>P O BOX 370</div> <div>STUART, IA 50250</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		694,292		694,292	686,604
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		694,292		694,292	686,604
Delinquent property taxes		0		0	
TIF revenues		779,611		779,611	753,902
Other city taxes		246,220	0	246,220	207,312
Licenses and permits		33,706	0	33,706	5,834
Use of money and property		1,357	0	1,357	32,204
Intergovernmental		518,580	0	518,580	735,819
Charges for fees and service		335,159	2,841,520	3,176,679	3,734,088
Special assessments		6,164	0	6,164	
Miscellaneous		305,251	0	305,251	149,000
Other financing sources		2,478,305	0	2,478,305	2,733,145
Total revenues and other sources		5,398,645	2,841,520	8,240,165	9,037,908
Expenditures and Other Financing Uses					
Public safety		650,261	0	650,261	827,157
Public works		366,060	0	366,060	550,133
Health and social services		0	0	0	
Culture and recreation		162,351	0	162,351	204,531
Community and economic development		589,554	0	589,554	835,991
General government		300,831	0	300,831	383,294
Debt service		326,827	0	326,827	377,028
Capital projects		1,357,886	0	1,357,886	4,147,000
Total governmental activities expenditures		3,753,770	0	3,753,770	7,325,134
Business type activities		0	2,578,774	2,578,774	3,216,259
Total ALL expenditures		3,753,770	2,578,774	6,332,544	10,541,393
Other financing uses, including transfers out		114,617	0	114,617	127,618
Total ALL expenditures/And other financing uses		3,868,387	2,578,774	6,447,161	10,669,011
Excess revenues and other sources over (Under) Expenditures/And other financing uses		1,530,258	262,746	1,793,004	-1,631,103
Beginning fund balance July 1, 2012		1,693,740	2,403,189	4,096,929	5,667,129
Ending fund balance June 30, 2013		3,223,998	2,665,935	5,889,933	4,036,026
Note - These balances do not include \$ 66,105 held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2013		Amount - Omit cents	Indebtedness at June 30, 2013		Amount - Omit cents
General obligation debt		\$ 946,233	Other long-term debt		\$ 0
Revenue debt		\$ 4,365,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 587,545			
			General obligation debt limit		\$ 4,007,819
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			08/01/2013	<input checked="" type="checkbox"/> Date Published	
				<input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
Ashraf Ashour		→	515	523-1455	
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF STUART			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by placing an X in the appropriate box on this sheet ONLY</div>						
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.	
1	Section A - TAXES											1	
2	Taxes levied on property	304,191	123,980		266,121			694,292			694,292	2	
3	Less: Uncollected property taxes - Levy year							0			0	3	
4	Net current property taxes	304,191	123,980			266,121	0	0	694,292		T01	694,292	4
5	Delinquent property taxes							0		T01	0	5	
6	Total property tax	304,191	123,980		266,121	0	0	694,292			694,292	6	
7	TIF revenues			779,611				779,611		T01	779,611	7	
	Other city taxes												
8	Utility tax replacement excise taxes							0		T15	0	8	
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9	
10	Parimutuel wager tax							0		C30	0	10	
11	Gaming wager tax							0		C30	0	11	
12	Mobile home tax							0		T19	0	12	
13	Hotel/motel tax	91,977						91,977		T19	91,977	13	
14	Other local option taxes	154,243						154,243		T09	154,243	14	
15	TOTAL OTHER CITY TAXES	246,220	0	0	0	0	0	246,220	0		246,220	15	
16	Section B - LICENSES AND PERMITS	33,706						33,706		T29	33,706	16	
17	Section C - USE OF MONEY AND PROPERTY											17	
18	Interest	559	262	23	5	508		1,357		U20	1,357	18	
19	Rents and royalties							0		U40	0	19	
20	Other miscellaneous use of money and property							0		U20	0	20	
21								0			0	21	
22	TOTAL USE OF MONEY AND PROPERTY	559	262	23	5	508	0	1,357	0		1,357	22	
23												23	
24	Section D - INTERGOVERNMENTAL											24	
25												25	
26	Federal grants and reimbursements											26	
27	Federal grants							0		B89	0	27	
28	Community development block grants							0		B50	0	28	
29	Housing and urban development							0		B50	0	29	
30	Public assistance grants							0		B79	0	30	
31	Payment in lieu of taxes							0		B30	0	31	
32								0			0	32	
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33	
34												34	
35												35	
36												36	
37												37	
38												38	
39												39	
40												40	

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF STUART			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		171,408					171,408		C46	171,408	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants					296,671		296,671		C89	296,671	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54								0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	0	171,408	0	0	296,671	0	468,079	0		468,079	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service	17,904						17,904		D89	17,904	64
65	Township contributions	9,947						9,947		D89	9,947	65
66	Fire/EMT service	22,650						22,650		D89	22,650	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	50,501	0	0	0	0	0	50,501	0		50,501	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	50,501	171,408	0	0	296,671	0	518,580	0		518,580	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	704,372	A91	704,372	73
74	Sewer							0	356,385	A8Ø	356,385	74
75	Electric							0	1,780,763	A92	1,780,763	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage	109,735						109,735		A81	109,735	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF STUART			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges	165,385						165,385		A89	165,385	93
94	Sidewalk street repair charges	400						400		A44	400	94
95	Housing and urban renewal charges	125						125		A50	125	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	6,752	1,369					8,121		A03	8,121	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	50,993						50,993		A61	50,993	100
101	Animal control charges	400						400		A89	400	101
102	Other charges - <i>Specify</i>							0			0	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	333,790	1,369	0	0	0	0	335,159	2,841,520		3,176,679	104
105												105
106	Section F - SPECIAL ASSESSMENTS					6,164		6,164		U01	6,164	106
107	Section G - MISCELLANEOUS											107
108	Contributions					18,000		18,000		U99	18,000	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise							0		U11	0	110
111	Fines	15,022						15,022		U30	15,022	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114	SALE OF ASSETS	60,995						60,995			60,995	114
115	UTILITY CONTRIBUTION	35,000						35,000			35,000	115
116	CABLE FRANCHISE	2,651						2,651			2,651	116
117	REIMBURSEMENT	42,028						42,028			42,028	117
118	DONATION	123,484				2,000		125,484			125,484	118
119	REFUND	6,071						6,071			6,071	119
120	TOTAL MISCELLANEOUS	285,251	0	0	0	20,000	0	305,251	0		305,251	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF STUART					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,254,218	297,019	779,634	266,126	323,343	0	2,920,340	2,841,520		5,761,860	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>	33,953			7,525	2,322,210		2,363,688		NR	2,363,688	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	17,602	35,000		62,015			114,617			114,617	127
128	<i>Internal TIF loans and transfers in</i>							0			0	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	51,555	35,000	0	69,540	2,322,210	0	2,478,305	0		2,478,305	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,305,773	332,019	779,634	335,666	2,645,553	0	5,398,645	2,841,520		8,240,165	132
133												133
134	Beginning fund balance July 1, 2012	1,432,764	449,269	82,675	44,861	-327,756	11,927	1,693,740	2,403,189		4,096,929	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES <i>(Sum of lines 132 and 134)</i>	2,738,537	781,288	862,309	380,527	2,317,797	11,927	7,092,385	5,244,709		12,337,094	136
137												137
138												138
139												139
140												140
141												141
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157												157
158												158
159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF STUART			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	241,942	80,542					322,484		E62	322,484	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	23,330						23,330		E24	23,330	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	303,426						303,426		E32	303,426	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation		235					235		E66	235	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	786						786		E32	786	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	569,484	80,777	0	0	0	0	650,261			650,261	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF STUART			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		193,059					193,059		E44	193,059	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation							0		E44	0	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation	73,765	20,844					94,609		E81	94,609	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	78,392						78,392		E81	78,392	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	152,157	213,903	0	0	0	0	366,060			366,060	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF STUART			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
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116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF STUART			<div> <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS </div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	49,294	5,453					54,747		E52	54,747	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	5,693						5,693		E61	5,693	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	79,895	4,010					83,905		E61	83,905	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	18,006						18,006		E03	18,006	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	152,888	9,463	0	0	0	0	162,351			162,351	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation			589,554				589,554		E89	589,554	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	0	589,554	0	0	0	589,554			589,554	154
155	<div> TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other" </div>											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF STUART			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation							0		E29	0	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation							0		E23	0	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	75,283						75,283		E25	75,283	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	187,076	38,472					225,548		E89	225,548	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	262,359	38,472	0	0	0	0	300,831			300,831	176
177	Section G — DEBT SERVICE				326,827			326,827			326,827	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	326,827	0	0	326,827			326,827	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184						1,357,886		1,357,886			1,357,886	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	1,357,886	0	1,357,886			1,357,886	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	1,357,886	0	1,357,886			1,357,886	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,136,888	342,615	589,554	326,827	1,357,886	0	3,753,770			3,753,770	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF STUART			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								774,278	E91	774,278	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								298,243	E80	298,243	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation								1,506,253	E92	1,506,253	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF STUART					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								2,578,774		2,578,774	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,136,888	342,615	589,554	326,827	1,357,886	0	3,753,770	2,578,774		6,332,544	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	35,000	79,617					114,617			114,617	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	35,000	79,617	0	0	0	0	114,617	0		114,617	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,171,888	422,232	589,554	326,827	1,357,886	0	3,868,387	2,578,774		6,447,161	259
260												260
261	Ending fund balance June 30, 2013:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted							0			0	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned							0			0	267
268	Total Governmental	0	0	0	0	0	0	0			0	268
269	Proprietary								2,665,935		2,665,935	269
270	Total ending fund balance June 30, 2013	1,566,649	359,056	272,755	53,700	959,911	11,927	3,223,998	2,665,935		5,889,933	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	2,738,537	781,288	862,309	380,527	2,317,797	11,927	7,092,385	5,244,709		12,337,094	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF STUART

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62		
Sewerage.....	M80		
Sanitation.....	M81 57,429		
All other.....	M89 \$ \$		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

		Amount - Omit cents	
	Z00 \$	833,500	

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2012 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 1,505,000	29U \$	39U \$ 110,000	49U \$	49U \$	49U \$ 1,395,000	49U \$	I91 \$ 63,528
2. Sewer utility	19U 655,000	29U	39U 70,000	49U	49U	49U 585,000	49U	I89 22,663
3. Electric utility	19U 1,700,000	29U	39U 140,000	49U	49U	49U 1,560,000		I92 50,337
4. Gas utility	19U 870,000	29U	39U 45,000	49U	49U 0	49U 825,000		I93 25,659
5. Transit-bus	19U 0	29U	39U 0	49U	49U	49U 0		I94 0
6. Industrial Revenue	19T 0	24T	34T 0		44T	44T		I89 0
7. Mortgage revenue	19T 0	24T	34T 0		44T 0	44T		I89 0
8. TIF revenue	19U 69,500	29U	39U 16,000	49U 0	49U 53,500	49U	49U	I89 3,823
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
9. POLICE CAR	19U 42,953	29U	39U 9,000	49U 33,953	49U	49U	49U	I89
CULTURAL CENTER	19U 70,000	29U	39U 70,000	49U 35,000	49U 35,000	49U	49U	I89
STREET IMPROVEMEN	19U 830,000	29U	39U 105,000	49U 725,000	49U	49U	49U	I89
MUNICIPAL BUILDING	19U 411,325	29U	39U	49U 47,280	49U 364,045	49U	49U	I89
DEPOT PROJECT	19U 165,000	29U	39U 30,000	49U	49U 135,000	49U	49U	I89 3,135
RESCUE TRUCK	19U 105,000	29U	39U 1,968	49U 105,000	49U	49U	49U	I89 1,968
Total long-term debt	6,423,778	0	596,968	946,233	587,545	4,365,000	0	171,113

B. Short-term debt

	Amount - Omit cents	
Outstanding as of JULY 1, 2012	61V \$	
Outstanding as of JUNE 30, 2013	64V \$	

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2011

	Amount - Omit cents		
\$	80,156,372	x .05 = \$	4,007,819

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.					
	W01	W31	W61		
	\$		\$		
REMARKS					V98